## IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF NORTH CAROLINA WESTERN DIVISION

NO. 5:25-CV-31-FL

MR. JAMES NANNEY, I.D. 0298657,	)	
Plaintiff,	)	
V.	)	ORDER
MR. LAROCHELLE, Director I.R.S.,	)	
Defendant.	)	

This matter is before the court for review of this action pursuant to 28 U.S.C. § 1915(e). United States Magistrate Judge Kimberly A. Swank entered memorandum and recommendation ("M&R"), pursuant to 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b), wherein it is recommended plaintiff's complaint be dismissed for failure to correct deficiencies. (DE 15). Plaintiff did not file objections to the M&R, and the time within which to make any objection has expired. In this posture, the issues raised are ripe for ruling.

Upon a careful review of the M&R, the court may "accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge." 28 U.S.C. § 636(b)(1). Because no objections have been filed, the court reviews the magistrate judge's findings and conclusions only for clear error, and need not give any explanation for adopting the M&R. <u>Diamond v. Colonial Life & Acc. Ins. Co.</u>, 416 F.3d 310, 315 (4th Cir. 2005); <u>Camby v. Davis</u>, 718 F.2d 198, 200 (4th Cir. 1983).

The magistrate judge recommends dismissal for failure to comply with the court's order to correct deficiencies. Upon careful review of the M&R, the court finds the magistrate judge's

analysis to be thorough, and there is no clear error. The court hereby ADOPTS the recommendation of the magistrate judge as its own, and plaintiff's action is DISMISSED WITHOUT PREJUDICE, and plaintiff's action is DISMISSED WITHOUT PREJUDICE for failure to prosecute. The clerk of court is DIRECTED to close the case.

SO ORDERED, this the 3rd day of June, 2025.

LOUISE W. FLANACAN United States District Judge